

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

JOSEPH KENNETH HOWELL,

Plaintiff,

Civil No. 05-73335
Hon. John Feikens

v.

COMMISSIONER OF THE
INTERNAL REVENUE SERVICE,

Defendant.

OPINION AND ORDER

The facts as presented in Plaintiff's Notice of Appeal are in their essentials identical to those in Raft v. Comm'r of Internal Revenue, an unpublished case in which the Sixth Circuit found that federal courts did not have jurisdiction to hear the claim. Case No. 03-3566, slip op., 2005 WL 1385951 (June 1, 2005) (citing 26 U.S.C. § 6330(a) and 16 C.F.R. § 301.6330-1(i)). This court may examine its subject matter jurisdiction *sua sponte*. Kontrick v. Ryan, 540 U.S. 443, 456 (2004). For the reasons stated in the Raft opinion, I find I have no jurisdiction over this case and therefore DISMISS it. **IT IS SO ORDERED.**

Date: September 21, 2005

S/John Feikens

United States District Judge

Proof of Service

I hereby certify that the foregoing order was served on the attorneys/parties of record on September 21, 2005, by U.S. first class mail or electronic means.

S/Carol Cohron

Case Manager